



## LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

This 2012 claim must be postmarked no earlier than May 1, 2013 and no later than June 30, 2013.  
The Low and Moderate Homeowners Property Tax Relief Form (DP-8) is not automatically mailed.

### STEP 1 - Name, Address & Social Security Number(s)

PRINT or TYPE

1	Social Security No. of Claimant	3	Claimant's First Name	MI	Last name
2	Social Security No. of Co-Claimant	4	Co-Claimant's First Name	MI	Last Name
5	Current Mailing Address				
6	City / Town	State	Zip Code + 4 (or Canadian Postal Code)		

### STEP 2 - Property Location

#### FROM YOUR FINAL 2012 PROPERTY TAX BILL

7 Location of homestead property: Town or City  7(a) Multifamily Dwelling ☐

7(b) Map #  8 Did you reside in the homestead on April 1, 2012? Yes ☐ No ☐

Lot #  If no, give reason

9 Address where you resided on April 1, 2012, if different than above:

9(a) Do other names appear on your property tax bill other than claimant/co-claimant? Yes ☐ No ☐ If yes, attach a copy of the deed.

### STEP 3 - Eligibility

10 I qualify under: ☐ Table 1 - Single ☐ Table 2 - Married or Head of NH Household (See Definitions on page 5)

10(a) ☐ CHECK HERE IF ANY ADULT MEMBER OF THIS HOUSEHOLD WAS NOT REQUIRED TO FILE A FEDERAL INCOME TAX RETURN

10(b) Enter the 2012 total adjusted gross income by all adult members of the NH household (Federal Form 1040, Line 37 or Form 1040A, Line 21 or Form 1040 EZ, Line 4). Do not leave blank, if zero or negative, enter 0.  10(b)

10(c) If the property is owned by an income-bearing trust, enter the total taxable trust income. (Federal Form 1041, Line 22). Do not leave blank, if zero or negative, enter 0.  10(c)

11(a) Enter the total adjusted gross income received by all adult member(s) of the NH household who were not required to file a federal income tax return. Do not include income from Line 10(b). Do not leave blank, if zero or negative, enter 0.  11(a)

11(b) Enter the sum of Lines 10(b), 10(c) and 11(a) on Line 11(b). If Line 11(b) is greater than \$20,000 for a single person, or \$40,000 for married or head of NH household, you are not eligible for property tax relief and should not file this claim. Do not leave blank, if zero or negative, enter 0.  11(b)

**STOP**



LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

STEP 4 - Calculate Your Relief Amount

12(a) Enter the decimal percentage of ownership for the homestead property as calculated on DP-8 Worksheet (see Instructions on page 4) 12(a)

ex. 50% = .50  
ex. 100% = 1

12(b) Enter the total assessed value of property after exemptions 12(b)

12(c) Multiply Line 12(a) x Line 12(b) [ex. \$150,000 x 1.0 = \$150,000]

12(c)

12(d) Enter amount from Table 3, Column C on pages 6 or 7 for your municipality (Town or City)

12(d)

12(e) Enter the smaller amount of either Line 12(c) or Line 12(d) 12(e)

13 Divide Line 12(e) by 1,000

13

ex. 100,000 ÷ 1,000 = 100

14 Enter State Education Property Tax rate from Table 3, Column B on pages 6 or 7 for your municipality (Town or City)

14

15 Multiply Line 13 x Line 14

15

16 Enter the decimal number from Table 1 or Table 2, Column B on page 4 for which you qualify

16

17 Multiply Line 15 x Line 16

17

If all information on this form is correct, this will be the amount of your relief check.

STEP 5 - Copies & Signatures

**IMPORTANT** Attach: A copy of the final 2012 property tax bill and a copy of the first 2 pages of your 2012 federal income tax returns **Form 1040, Form 1040A, Form 1040EZ, Form 1041 or TELEFILE WORKSHEET** for all adult members of the NH household.

I declare, under penalties of criminal prosecution, that I have owned an interest in, resided in and maintained the homestead as a primary residence on April 1, 2012, that this claim is made in good faith, and that the facts contained in this claim are true and complete.

Signature (in ink) of Claimant - Required

Daytime Telephone Number

MMDDYYYY

Signature (in ink) of Co-Claimant - Required, if applicable

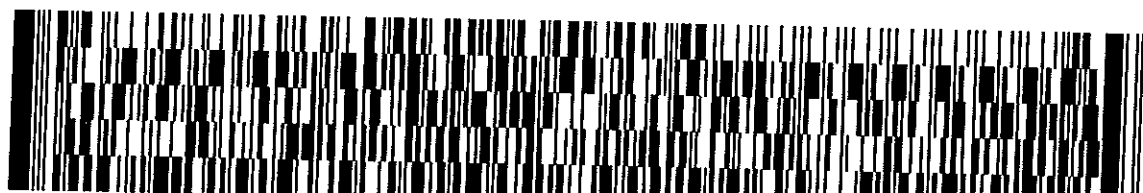
Daytime Telephone Number

MMDDYYYY

This completed claim must be submitted with copies of your 2012 federal income tax return and your final 2012 property tax bill. This claim for relief must be postmarked no earlier than May 1, 2013 and no later than June 30, 2013.

MAIL TO:

NH DRA  
DOCUMENT PROCESSING DIVISION  
PO BOX 299  
CONCORD, NH 03302-0299





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**INSTRUCTIONS**

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**HOW DO I QUALIFY?**

**How do I qualify for Low and Moderate Income Homeowners Property Tax Relief?** You must own a homestead subject to the State Education Property Tax; reside in such homestead on April 1 of the year for which the claim for relief is made; have a total household income of (1) \$20,000 or less if a single person or (2) \$40,000 or less if married or head of a NH household.

**STEP 1: NAME, ADDRESS, & SOCIAL SECURITY NUMBERS**

**Lines 1-2** Enter the claimant's Social Security Number and the Social Security Number of the co-claimant, if applicable. Attach a list of the names and Social Security Numbers of every adult living in the claimant's household who is not a joint owner. Social Security Numbers are required pursuant to RSA 198:57, VII and authorized by 42 U.S.C. Section 405(c)(2)(C)(i). The failure to provide Social Security Numbers will result in a denial of a claim. All documents shall be kept confidential.

**Lines 3-4** Enter the name of the claimant and co-claimant who meet the residency and ownership criteria. If your name has changed on the final property tax bill due to marriage, civil union, divorce or other reason, attach a statement explaining the change. If the homestead is held in a trust through which the claimant holds equitable title or beneficial interest for life in the homestead, attach a copy of the trust. If your final property tax bill names someone other than you, or in addition to you, attach a copy of the deed evidencing your ownership interest. If there are additional claimants, attach a list of their names and Social Security Numbers.

**Lines 5-6** Enter the claimant's current mailing address (include PO Box if applicable).

**STEP 2: PROPERTY LOCATION - FROM YOUR FINAL 2012 PROPERTY TAX BILL**

**Line 7** Enter the name of the municipality (Town, City or Unincorporated place) where the homestead property is located.

**Line 7(a)** Check the box if multifamily dwelling.

**Line 7(b)** Enter the Map and Lot number of the homestead property from the property tax bill that is the subject of your claim.

**Line 8** Check only one box. Check "Yes" if you resided in the homestead on April 1, 2012. Claimants on active duty in the US Armed Forces or temporarily away from the homestead but maintain the homestead as the primary domicile are eligible and should check "Yes." If you checked "Yes," proceed to the next line.

**Line 9** Enter the address where you resided on April 1, 2012 if different than the address listed in Step 1.

**Line 9(a)** If other names appear on your tax bill other than the claimant/co-claimant, check "Yes" and attach a copy of the deed. This includes a homestead held by a trust. If not, check "No."

**STEP 3: ELIGIBILITY**

**Line 10** Check the table under which the claimant qualifies. If the claimant is a single person, the claimant qualifies under **Table 1**. If the claimant is a married person or head of a NH household, the claimant qualifies under **Table 2**.

**Line 10(a)** Check the box if any adult member of the NH household was not required to file a federal income tax return for 2012.

**Line 10(b)** Enter the sum of the total adjusted gross income from Federal Form 1040, Line 37, or Form 1040A, Line 21 or Form 1040EZ, Line 4 or Telefile Worksheet of the claimant, co-claimant, and any other adult member of the NH household. Do not leave blank, if zero or negative, enter 0.

**Line 10(c)** If the homestead is in the name of an income-bearing trust, enter the 2012 total taxable income from federal Form 1041, Line 22. If the trust's taxable income is zero, enter 0. Do not leave blank, if zero or negative, enter 0.

**Line 11(a)** Enter the total adjusted gross income of all adult members of the NH household who are not required to file a 2012 federal income tax return. If you are not required to file a federal income tax return, then your social security income is not includable on this line. Do not leave blank, if zero or negative, enter 0.

**Line 11(b)** Enter the sum of Lines 10(b), 10(c) and 11(a). If you checked **Table 1** on Line 10 and Line 11(b) is greater than \$20,000, or if you checked **Table 2** on Line 10 and Line 11(b) is greater than \$40,000, **STOP you are not eligible for property tax relief and should not file this claim.** Do not leave blank, if zero or negative, enter 0.

**STOP**

**If you are single and your total household income is greater than \$20,000 you are not eligible. If you are a married person or head of a NH household and the total household income is greater than \$40,000 you are not eligible.**



**INSTRUCTIONS - continued**

**STEP 4: CALCULATE YOUR RELIEF AMOUNT**

**Line 12(a)** Enter the decimal percentage of ownership multiplied by the percentage of the homestead property used as the claimants' principal residence and domicile. Homestead property shall not include land and buildings taxed under RSA 79-A, or land and buildings or a portion of land and buildings rented or used for commercial or industrial purposes, such as the business portion claimed on the IRS Federal Form 8829 (Expenses for Business Use of Your Home). To calculate the decimal percentage to be entered on Line 12(a), complete the DP-8 Worksheet below. (e.g., 50% = .50 and 100% = 1)

DP-8 Worksheet	Line 12(a) Example 1	Line 12(a) Example 2	Claimant Line 12(a)
1. % Ownership	1	1	
2. % Homestead Property	x 1	x .50	x
3. Line 12(a) decimal % (Line 1 x Line 2)	1	.50	

**Line 12(b)** Enter the total assessed value from the final 2012 property tax bill of your homestead after deducting any applicable exemption(s) granted by your municipality, such as an elderly exemption or an exemption for the blind. Do not include property listed on the tax bill that is assessed under current use.

**Line 12(c)** Multiply Line 12(a) x Line 12(b).

**Line 12(d)** Enter the number for your municipality (Town or City) from **Table 3, Column C** on **pages 6 or 7**. This is the equalized value of property for your Town or City.

**Line 12(e)** Enter the smaller amount of either Line 12(c) or Line 12(d).

**Line 13** Divide Line 12(e) by 1,000.

**Line 14** Enter the State Education Property Tax rate from **Table 3, Column B, pages 6 or 7**.

**Line 15** Multiply Line 13 by Line 14.

**Line 16** Go to the bottom of this page. Find your income range in **Column A** from **Table 1** or **Table 2** and then enter on Line 16 the decimal number found in **Column B** next to your income range.

**Line 17** Multiply Line 15 by Line 16.

**STEP 5: COPIES & SIGNATURE(S)**

Under penalties of criminal prosecution, the claimant and co-claimant, if applicable, must sign and date the claim to declare (1) ownership and residence of the homestead property, and telephone number (2) that the claim is made in good faith, and (3) that the facts contained in the claim are true. Only one claim may be filed for a single homestead.

**ATTACHMENTS**

This completed claim must be submitted with copies of your **2012** federal income tax returns, the **final 2012** property tax bill, a copy of your trust document if property is held by a trust and any explanatory statements, if necessary. This claim for relief must be postmarked **no earlier than May 1, 2013 and no later than June 30, 2013**.

**NEED HELP?**

Call the Low and Moderate Income Homeowners Property Tax Relief Assistance at (603) 230-5000. For more information or to check the status of your claim, visit us on the web at [www.nh.gov/revenue](http://www.nh.gov/revenue). Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

**TABLES FOR 2012**

SINGLE PERSON TABLE 1		
Column A Household Income		Column B
From	To	Decimal Number
\$ 00	\$12,499.99	1.0
\$12,500	\$14,999.99	.60
\$15,000	\$17,499.99	.40
\$17,500	\$20,000	.20
\$20,000.01	and greater	you do not qualify

MARRIED PERSON OR HEAD OF NH HOUSEHOLD TABLE 2		
Column A Household Income		Column B
From	To	Decimal Number
\$ 00	\$24,999.99	1.0
\$25,000	\$29,999.99	.60
\$30,000	\$34,999.99	.40
\$35,000	\$40,000	.20
\$40,000.01	and greater	you do not qualify



INSTRUCTIONS - continued

DEFINITIONS

"**HOMESTEAD**" means the dwelling owned by a claimant or, in the case of a multi-unit dwelling, the portion of the dwelling which is owned and used as the claimant's principal place of residence and the claimant's domicile for purposes of RSA 654:1. "Homestead" shall not include land and buildings taxed under RSA 79-A or land and buildings or the portion of land and buildings rented or used for commercial or industrial purposes. The term "owned" includes:

- (a) A vendee in possession under a land contract;
- (b) One or more joint tenants or tenants in common; or
- (c) A person who has equitable title, or the beneficial interest for life in the homestead.

"**HOUSEHOLD INCOME**" means the sum of the adjusted gross income for federal income tax purposes of the claimant and any adult member of the claimant's household who resides in the homestead for which a claim is made. "Household income" shall also include all income of any trust through which the claimant holds equitable title, or the beneficial interest for life, in the homestead.

"**HEAD OF A NEW HAMPSHIRE HOUSEHOLD**" means any person filing a federal income tax return as head of household or 2 or more adults who jointly share the benefit of the homestead. "New Hampshire Household" shall not include those adults who share the homestead under a landlord-tenant relationship.

"**ADULT**" means a person who has attained the age of 18 years.

Below is a sample portion of an application

STEP 2 - Property Location		FROM YOUR FINAL 2012 PROPERTY TAX BILL	
7 Location of homestead property:	Town or City	MANCHESTER	7(a) Multi-family Dwelling
7(b) Map #	1 2 3	8 Did you reside in the homestead on April 1, 2012?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Lot #	4 0	If no, give reason	
9 Address where you resided on April 1, 2012, if different than above:			
9(a) Do other names appear on your property tax bill other than claimant/co-claimant?		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	If yes, attach a copy of the deed.
STEP 3 - Eligibility			
10 I qualify under: Table 1 - Single <input type="checkbox"/> Table 2 - Married or Head of NH Household (See Definitions on page 3) <input checked="" type="checkbox"/>			
10(a) <input checked="" type="checkbox"/> CHECK HERE IF ANY ADULT MEMBER OF THIS HOUSEHOLD WAS NOT REQUIRED TO FILE A FEDERAL INCOME TAX RETURN			
10(b) Enter the 2012 total adjusted gross income by all adult members of the NH household (Federal Form 1040, Line 37 or Form 1040A, Line 21 or Form 1040 EZ, Line 4). Do not leave blank; if zero or negative, enter 0.		10(b)	1 7 6 0 0 . 0 0
10(c) If the property is owned by an income-bearing trust, enter the total taxable trust income. (Federal Form 1041, Line 22). Do not leave blank; if zero or negative, enter 0.		10(c)	. 0 0
11(a) Enter the total adjusted gross income received by all adult member(s) of the NH household who were not required to file a federal income tax return. Do not include income from Line 10(b). Do not leave blank; if zero or negative, enter 0.		11(a)	6 4 0 0 . 0 0
11(b) Enter the sum of Lines 10(b), 10(c) and 11(a) on Line 11(b). If Line 11(b) is greater than \$20,000 for a single person, or \$40,000 for married or head of NH household, you are not eligible for property tax relief and should not file this claim. Do not leave blank; if zero or negative, enter 0.		11(b)	2 4 0 0 0 . 0 0
STOP			
STEP 4 - Calculate Your Relief Amount			
12(a) Enter the decimal percentage of ownership for the homestead property as calculated on DP-8 Worksheet (see Instructions on page 4)		12(a)	1 . 0 0 0 0 ex. 50% = .50 ex. 100% = 1
12(b) Enter the total assessed value of property after exemptions		12(b)	1 3 5 0 0 0 . 0 0
12(c) Multiply Line 12(a) x Line 12(b) [ex. \$150,000 x 1.0 = \$150,000]		12(c)	1 3 5 0 0 0 . 0 0
12(d) Enter amount from Table 3, Column C on pages 6 or 7 for your municipality (Town or City)		12(d)	1 0 4 6 0 0
12(e) Enter the smaller amount of either Line 12(c) or Line 12(d)		12(e)	1 0 4 6 0 0 . 0 0
13 Divide Line 12(e) by 1,000		13	1 0 4 . 6 0 ex. 100,000 ÷ 1,000 = 100
14 Enter State Education Property Tax rate from Table 3, Column B on pages 6 or 7 for your municipality (Town or City)		14	2 . 4 6
15 Multiply Line 13 x Line 14		15	2 5 7 . 3 2
16 Enter the decimal number from Table 1 or Table 2, Column B on page 4 for which you qualify		16	1 . 0 0
17 Multiply Line 15 x Line 16		17	2 5 7 . 3 2

If all information on this form is correct, this will be the amount of your relief check.



If your municipality appeals the ratios used to determine the number in Column C,  
the Department will recalculate your relief based on any corrected numbers.

Column			Column			Column			Column		
A	B	C	A	B	C	A	B	C	A	B	C
ACWORTH	2.58	94,800	CANAAN	2.70	90,600	DURHAM	2.35	100,000	HAMPTON	2.52	97,700
ALBANY	2.49	100,000	CANDIA	2.18	107,900	EAST KINGSTON	2.37	100,000	HAMPTON FALLS	2.40	105,800
ALEXANDRIA	2.52	100,000	CANTERBURY	2.65	100,000	EASTON	2.36	100,000	HANCOCK	2.47	100,000
ALLENSTOWN	2.39	119,600	CARROLL	2.72	98,000	EATON	2.39	100,000	HANOVER	2.34	100,000
ALSTEAD	2.10	105,400	CENTER HARBOR	2.60	95,200	EFFINGHAM	2.40	100,000	HARRISVILLE	2.40	108,300
ALTON	2.55	100,000	CHANDLER'S PURCHASE	2.39	100,000	ELLSWORTH	2.46	99,600	HART'S LOCATION	2.51	106,900
AMHERST	2.62	100,000	CHARLESTOWN	2.53	100,000	ENFIELD	2.41	107,400	HAVERHILL	2.30	100,000
ANDOVER	2.13	100,000	CHATHAM	2.55	100,000	EPPING	2.42	103,900	HEBRON	2.47	100,000
ANTRIM	2.37	114,900	CHESTER	2.60	103,400	EPSOM	2.43	108,400	HENNIKER	2.54	109,000
ASHLAND	2.27	114,500	CHESTERFIELD	2.38	116,200	ERROL	2.33	107,100	HILL	2.23	128,400
ATKINSON	2.46	100,000	CHICHESTER	2.01	116,800	ERVING'S GRANT	2.90	100,000	HILLSBOROUGH	2.31	104,000
ATKINSON & GILMANTON	2.36	100,000	CLAREMONT	2.36	109,400	EXETER	2.46	100,000	HINSDALE	2.34	100,000
AUBURN	2.50	100,000	CLARKSVILLE	2.53	100,000	FARMINGTON	2.18	111,900	HOLDERNESS	2.37	93,400
BARNSTEAD	2.47	107,100	COLEBROOK	2.20	121,200	FITZWILLIAM	2.70	100,000	HOLLIS	2.32	104,300
BARRINGTON	2.21	111,900	COLUMBIA	2.39	100,000	FRANCESTOWN	2.23	113,100	HOOKSETT	2.35	112,000
BARTLETT	2.60	96,200	CONCORD (ConcSchDist)	2.44	100,000	FRANCONIA	2.41	100,000	HOPKINTON	2.52	107,800
BATH	2.64	100,000	CONCORD (MerrVlySchDist)	2.47	100,000	FRANKLIN	2.44	117,100	HUDSON	2.49	100,000
BEAN'S GRANT	0.00	100,000	CONWAY	2.51	97,100	FREEDOM	2.53	109,100	JACKSON	2.37	109,700
BEAN'S PURCHASE	1.94	100,000	CORNISH	2.38	100,000	FREMONT	2.35	106,400	JAFFREY	2.40	113,400
BEDFORD	2.30	106,200	CRAWFORDS PURCHASE	2.39	100,000	GILFORD	2.69	95,500	JEFFERSON	2.69	100,000
BELMONT	2.16	125,900	CROYDON	2.51	100,000	GILMANTON	2.39	100,000	KEENE	2.47	106,400
BENNINGTON	2.17	111,400	CUTT'S GRANT	0.00	100,000	GILSUM	2.36	106,900	KENSINGTON	2.24	115,700
BENTON	2.52	115,400	DALTON	2.16	121,000	GOFFSTOWN	2.49	100,000	KILKENNY	0.00	100,000
BERLIN	2.51	118,100	DANBURY	2.67	100,000	GORHAM	2.70	92,200	KINGSTON	2.19	115,600
BETHLEHEM	2.78	105,400	DANVILLE	2.42	106,100	GOSHEN	2.38	105,500	LACONIA	2.59	100,000
BOSCAWEN	2.08	123,500	DEERFIELD	2.35	108,400	GRAFTON	2.37	100,000	LANCASTER	2.20	127,400
BOW	2.61	97,900	DEERING	2.42	111,300	GRANTHAM	2.36	109,000	LANDAFF	2.45	108,700
BRADFORD	2.38	100,000	DERRY	2.59	97,300	GREENFIELD	2.32	112,000	LANGDON	2.43	100,000
BRENTWOOD	2.31	100,000	DIX GRANT	2.54	100,000	GREENLAND	2.35	100,000	LEBANON	2.49	100,000
BRIDGEWATER	2.52	100,000	DIXVILLE	4.80	100,000	GREEN'S GRANT	2.43	100,000	LEE	2.41	100,000
BRISTOL	2.59	96,500	DORCHESTER	2.34	100,000	GREENVILLE	1.90	155,900	LEMPSTER	2.36	100,000
BROOKFIELD	2.38	111,400	DOVER	2.55	97,000	GROTON	2.22	100,000	LINCOLN	2.50	94,600
BROOKLINE	1.99	117,200	DUBLIN	2.40	110,400	HADLEY'S PURCHASE	0.00	100,000	LISBON	2.41	100,000
CAMBRIDGE	2.38	100,000	DUMMER	2.42	104,000	HALE'S LOCATION	2.24	100,000	LITCHFIELD	2.36	104,400
CAMPTON	2.37	113,500	DUNBARTON	2.39	110,700	HAMPSTEAD	2.42	107,000	LITTLETON		



If your municipality appeals the ratios used to determine the number in Column C,  
the Department will recalculate your relief based on any corrected numbers.

Column			Column			Column			Column		
A	B	C	A	B	C	A	B	C	A	B	C
LIVERMORE	2.39	100,000	NEW IPSWICH	2.16	118,200	RICHMOND	2.61	100,000	SURRY	2.73	92,200
LONDONDERRY	2.30	115,300	NEW LONDON	2.57	100,000	RINDGE	2.42	111,200	SUTTON	2.48	100,000
LOUDON	2.35	104,400	NEWBURY	2.43	100,000	ROCHESTER	2.52	100,000	SWANZEY	2.41	111,600
LOW & BURBANK GR	0.00	100,000	NEWFIELDS	2.21	100,000	ROLLINSFORD	2.84	96,600	TAMWORTH	2.39	112,300
LYMAN	2.36	100,000	NEWINGTON	2.41	100,000	ROXBURY	2.60	100,000	TEMPLE	2.38	111,200
LYME	2.40	100,000	NEWMARKET	2.45	107,600	RUMNEY	2.39	108,800	THOM & MES PURCHASE	2.65	100,000
LYNDEBOROUGH	2.50	108,000	NEWPORT	2.59	100,000	RYE	2.44	96,600	THORNTON	2.25	108,800
MADBURY	2.26	108,200	NEWTON	2.34	114,000	SALEM	2.42	104,100	TILTON	2.40	107,700
MADISON	2.37	100,000	NORTH HAMPTON	2.40	100,000	SALISBURY	2.79	92,200	TROY	2.37	107,100
MANCHESTER	2.46	104,600	NORTHFIELD	2.66	96,500	SANBORNTON	2.40	109,500	TUFTONBORO	2.39	100,000
MARLBOROUGH	2.49	108,000	NORTHUMBERLAND	2.18	129,000	SANDOWN	2.08	119,300	UNITY	2.37	111,600
MARLOW	2.35	108,800	NORTHWOOD	2.41	100,000	SANDWICH	2.62	100,000	WAKEFIELD	2.32	105,200
MARTIN'S LOCATION	0.00	100,000	NOTTINGHAM	2.46	100,000	SARGENT'S PURCHASE	2.36	100,000	WALPOLE	2.38	100,000
MASON	2.38	111,400	ODELL	2.41	100,000	SEABROOK	2.52	97,600	WARNER	2.38	109,500
MEREDITH	2.29	100,000	ORANGE	2.46	97,500	SECOND COLLEGE GRANT	2.60	100,000	WARREN	2.66	100,000
MERRIMACK	2.41	102,800	ORFORD	2.29	100,000	SHARON	2.20	106,200	WASHINGTON	2.24	120,300
MIDDLETON	2.19	116,100	OSSEPEE	2.26	104,100	SHELBURNE	2.40	100,000	WATERVILLE VALLEY	2.65	94,600
MILAN	2.38	100,000	PELHAM	2.49	100,000	SOMERSWORTH	2.38	106,000	WEARE	2.36	105,300
MILFORD	2.49	103,500	PEMBROKE	2.27	107,000	SOUTH HAMPTON	2.15	127,600	WEBSTER	2.12	116,400
MILLSFIELD	1.66	100,000	PETERBOROUGH	2.83	100,000	SPRINGFIELD	2.36	107,400	WENTWORTH	2.29	100,000
MILTON	2.57	108,100	PIERMONT	2.30	95,400	STARK	2.41	118,900	WENTWORTH LOCATION	2.40	100,000
MONROE	2.15	129,000	PINKHAM'S GRANT	2.50	100,000	STEWARTSTOWN	2.04	129,200	WESTMORELAND	2.51	100,000
MONT VERNON	2.36	110,600	PITTSBURG	2.28	117,300	STODDARD	2.37	109,600	WHITEFIELD	2.15	127,800
MOULTONBOROUGH	2.52	100,000	PITTSFIELD	2.26	120,800	STRAFFORD	2.35	102,400	WILMOT	2.37	100,000
NASHUA	2.43	108,100	PLAINFIELD	2.42	106,100	STRATFORD	2.57	100,000	WILTON	2.41	108,200
NELSON	2.49	97,200	PLAISTOW	2.70	97,500	STRATHAM	2.32	100,000	WINCHESTER	2.41	108,400
NEW BOSTON	2.49	102,800	PLYMOUTH	2.31	110,200	SUCCESS	2.42	100,000	WINDHAM	2.46	100,000
NEW CASTLE	2.25	109,700	PORTSMOUTH	2.42	96,300	SUGAR HILL	2.60	100,000	WINDSOR	2.38	100,000
NEW DURHAM	2.39	105,800	RANDOLPH	2.18	99,100	SULLIVAN	2.38	109,400	WOLFEBORO	2.40	100,000
NEW HAMPTON	2.39	114,600	RAYMOND	2.59	105,100	SUNAPEE	2.54	100,000	WOODSTOCK	2.55	100,000

